2. *Amendment of section* 4, *Tamil Nadu Act* 17 *of* 1961.—For section 4 of the Tamil Nadu State Housing Board Act, 1961 (Tamil Nadu Act 17 of 1961) (hereinafter referred to as the principal Act), the following section shall be substituted, namely :—

" 4. *Constitution of the Board*.—The Board shall consist of—

(*a*) a Chairman appointed by the Government who possesses such qualifications as may be prescribed ;

(*b*) (i) Official members not exceeding six ; and

(ii) non-official members not exceeding three, appointed by the Government ".

3. *Existing members to cease to hold office.*—Notwithstanding anything contained in the principal Act, with effect on and from the date specified in sub-section (2) of section 1, the Chairman and the members of the Tamil Nadu State Housing Board, holding office as such on the said date, shall cease to hold office and appointment of the Chairman and the members of the said Board on and after the said date shall be made in accordance with the provisions of the principal Act, as amended by this Act.

இணைப்பு III

(....ஆம் பக்கத்தில் இனம் 5 (3)-க்கான அடிக் குறிப்பைக் காண்க.)

L. A. BILL NO. 37 OF 1973.

(As passed by the Assembly).

A Bill further to amend the Tamil Nadu Entertainments Tax Act, 1939.

Be it enacted by the Legislature of the State of Tamil Nadu in the Twenty-fourth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Tamil Nadu Entertainments Tax (Amendment) Act, 1973.

2. *Amendment of section* 3, *Tamil Nadu Act X of* 1939.—In section 3 of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act), in clause (6), for sub-clause (*a*), the following sub-clause shall be substituted, namely :—

" (*a*) in the City of Madras, the Municipal Corporation of Madras and in the City of Madurai, the Municipal Corporation of Madurai ; "

3. *Amendment of section 4-A, Tamil Nadu Act X of* 1939.—In section 4-A of the principal Act, in sub-section (1), in item (i) after the words "City of Madras", the words "or in the City of Madurai" shall be inserted.

4. *Amendment of section 7-B, Tamil Nadu Act X of* 1939.—In section 7-B of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely :—

"(3-A) Notwithstanding anything contained in sub-section (1) or sub-section (2), in making an assessment or re-assessment under sub-section (1) or sub-section (2), as the case may be the authority prescribed under sub-section (1) of section 7-A, may pass a single order in respect of a financial year or any part thereof".

" *Insertion of new section* 15-*A in Tamil Nadu Act X of* 1939.—After section 15 of the principal Act, the following section shall be inserted, namely :—

"15-A. *Power to rectify any error apparent on the face of record.*—(1) The authority competent to assess tax under this Act or any appellate or revising authority may, at any time, within three years from the date of any order passed by it, rectify any error apparent on the face of the record :

Provided that no such rectification which has the effect of enhancing an assessment or any penalty shall be made unless such authority has given notice to the proprietor and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing an assessment or penalty, the authority competent to assess tax under this Act shall make any refund which may be due to the proprietor.

(3) Where any such rectification has the effect of enhancing an assessment or penalty, the authority competent to assess tax under this Act shall give the proprietor a revised notice of assessment or penalty and thereupon the provisions of this Act and the rules made thereunder shall apply as if such notice had been given in the first instance."

I certify that this is a Money Bill.

Fort St. George,
Madras,

Date : 30-11-1973.

K. GOVINDAN,
Speaker,
Tamil Nadu Legislative Assembly.